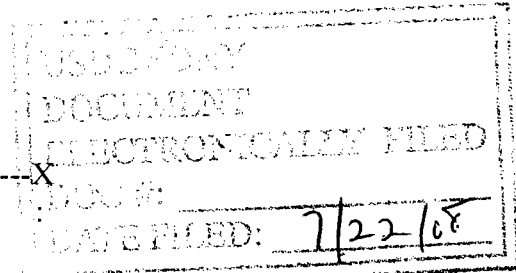


UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK



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ATATEKS FOREIGN TRADE, LTD., et al.,

Plaintiffs,

07 Civ. 06665 (HB) (DF)

-against-

ORDER

PRIVATE LABEL SOURCING, LLC, et al.,

Defendants.
-----X

DEBRA FREEMAN, United States Magistrate Judge:

The Court having held a telephone conference on July 22, 2008, with counsel for the parties, for the purpose of addressing certain discovery disputes, it is hereby ORDERED, as stated at that conference, that:

1. The document identified by Defendants' counsel as a two-page accountant's worksheet (the "Worksheet"), which, according to Defendant's counsel, shows the calculation of the \$3,243,381 in accounts payable listed in the 2006 tax return of defendant Private Label Sourcing, LLC ("Private Label"), is relevant to the claims and defenses raised in this action, and its production to Plaintiffs would not be burdensome. Further, Defendants have not asserted any claim of privilege with respect to the Worksheet, and, in fact, Defendant's counsel has indicated that this document will be annexed as an exhibit to the written trial testimony of Private Labels' accountant, which will then be provided to Judge Baer in accordance with his pre-trial procedures. As there is no dispute that the Worksheet is relevant and not privileged, it is plainly discoverable and should be produced to Plaintiffs prior to the date when Plaintiffs will need to provide their own written trial testimony.

2. So that Plaintiffs will have sufficient time to review the Worksheet and determine whether it should be referenced in their own trial testimony, Defendants are directed to produce the Worksheet to Plaintiffs no later than the close of business *today*, July 22, 2008. The document may be produced by e-mail, facsimile transmission, or hand delivery – in other words, by any means that results in delivery to Plaintiffs’ counsel by 5:00 p.m. today.

3. Alternatively, based on (a) Defendants’ counsel’s insistence that the Worksheet should be produced solely as an exhibit to Defendants’ accountant’s written testimony, and not as a stand-alone document, and (b) Plaintiffs’ counsel’s willingness to accept production of the Worksheet in this fashion, provided that a copy of the testimony, with the attached exhibit, is received by Plaintiffs’ counsel at least two business days prior to the date when Plaintiffs will supply their own written trial testimony, Defendants may instead produce the Worksheet together with the accountant’s testimony, no later than the close of business on Friday, July 25, 2008. This would allow for the parties to exchange the remainder of their written testimony by July 29, in preparation for their submission of a joint pre-trial order to the Court by August 1, 2008. Given the tightness of this schedule, Defendants are again directed that, if they choose to produce the Worksheet as an exhibit to their accountant’s written testimony in accordance with this paragraph, such production shall be made by e-mail, facsimile transmission, or hand delivery, so that Plaintiffs’ counsel has both the written testimony and the relevant exhibit *in hand*, no later than 5:00 p.m. on July 25.

Dated: New York, New York
July 22, 2008

SO ORDERED



DEBRA FREEMAN
United States Magistrate Judge

Copies (by fax) to:

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